



LANGLEY
POLICY
DIRECTIVE

Directive: LAPD 9270.1
Effective Date: March 7, 2008
Expiration Date: March 7, 2013

Responsible Office: Office of the Chief Financial Officer (OCFO)

**SUBJECT: NASA Langley Research Center (LaRC) Workforce Charging Policy
(Revised October 2, 2008)**

1. POLICY

a. Policy Objective: This directive provides policy for accurate workforce charging by civil service employees at NASA LaRC. The objective of this policy is to ensure that labor and associated costs are accurately planned, charged, reported, and managed in accordance with NASA guidance.

b. Work Breakdown Structures (WBS's) for Charging: Supervisors shall provide employees with the proper WBS accounts to be charged for work performed. The attached guidance (Attachment A) should be used in FY 2009 by NASA LaRC organizations for recording labor. Updates to Attachment A will be made by the OCFO as required and submitted to the Center Directives Manager for changing without further routing upon receipt of this approved LAPD.

c. Overtime, Compensatory Time, Credit Hours, and Telecommuting:

(1) Earning Overtime and Compensatory Time

(a) Overtime and compensatory time must be requested and approved in advance of work being performed. Employees shall request overtime and compensatory time using WebTADS (the official Agency time & attendance system). Upon completion of the request, WebTADS generates an e-mail for the supervisor to approve/disapprove the employee request. Supervisors shall forward a copy of such e-mails to the related project/activity manager and ensure confirmation of additional time to be worked (this ensures a project requires the additional work and can pay for the additional costs). Supervisors are reminded that employees must be compensated for working overtime or compensatory time. Likewise, employees cannot be directed to volunteer time or not post time worked.

(b) Employees may use compensatory time off up to 26 pay periods after it is earned. At the end of the 26th pay period, unused compensatory time off will be paid (in the form of overtime) to non-exempt Fair Labor Standards Act (FLSA) employees. Exempt employees will not be paid overtime for unused compensatory time, unless the Agency Head determines they could not use the compensatory time due to an exigency of service beyond their control. **Note: Since the payment of compensatory time for exempt FLSA employees is subject to the determination of exigency by the Agency Head, it is highly recommended that employees request overtime pay in lieu of compensatory time (as work is performed) when use of compensatory time is not likely prior to expiration.**

(2) Earning Credit Hours -- Employees under the Variable Day Schedule may elect to work in excess of the 40-hour basic work requirement as credit hours. Credit hours essentially represent additional leave hours (non-overtime work with no additional pay). Full-time employees may accumulate and carry forward 24 credit hours from pay period to pay period. Part-time employees may accumulate credit hours up to one quarter of their biweekly scheduled work hours. (See LAPD 3630.3, "Attendance and Leave.") **Please Note: Employees may not carry forward more than 24 credit hours to a subsequent pay period (even though WebTADS may allow posting of such time).** WebTADS data is processed into the Federal Personnel/Payroll System that will automatically drop any credit hours posted in excess of the 24 hour maximum.

(3) Using Comp and Credit time -- Comp and credit hours are entered in WebTADS and reflected bi-weekly in employee Leave and Earnings Statements. When Comp and Credit time is used, it shall be charged (whenever possible), to the project work-breakdown structure (WBS) where it was earned. If the originating WBS is no longer available (closed/no funds available), the employee shall charge to a current WBS and coordinate with the responsible project/activity manager as required.

(4) Reimbursable Project Comp, Credit and Overtime -- Due to the nature of reimbursable agreements, all work shall be recorded in WebTADS as paid work (i.e., "regular hours" or "overtime hours") in the pay period it is worked. The reimbursable project manager shall ensure that all work performed (including overtime) is necessary and reasonable. No credit or comp time should be earned or used on reimbursable funding.

(5) SES employees are exempt from premium pay (comp, credit and overtime) provisions noted above.

(6) Telecommuting -- also known as telework, flexiplace or work-at-home, is a work arrangement where an employee performs official government business away from the traditional duty station. Employees working under a Telecommuting Agreement shall indicate in their WebTADS account, the number of telecommuting hours worked and the appropriate labor code. (See LPR 3900.1, Telecommuting Program)

2. APPLICABILITY

This LAPD is applicable to NASA LaRC civil service employees.

3. AUTHORITY

- a. Federal Managers Financial Integrity Act of 1982
- b. Chief Financial Officers Act of 1990
- c. Government Performance Results Act (GPRA) 1993
- d. 1996 Federal Financial Management Improvement Act
- e. OMB Implementation Guidance
- f. OMB Circular A-127

4. APPLICABLE DOCUMENTS

- a. LAPD 3630.3, "Time and Attendance."
- b. NASA Full Cost Initiative Agency Implementation Guide, February 1999
- c. NASA Cost Decision Memorandum
- d. LaRC, OCFO – The Full Cost Initiative – Full Cost Principles, Practices, and the State of Implementation
- e. LaRC, OCFO – Full Cost Decision Memorandums
 - (1) WF-05, Civil Service Charging Policy
 - (2) WF-12, Labor Charging Responsibilities
- f. LPR 3900.1 - Telecommuting Program

5. RESPONSIBILITY

- a. Civil Service Employee -- **Employees are individually responsible** for the accurate input and recording of time and attendance (T&A) information to the correct labor WBS code(s) based on work performed or activity supported.
- b. Supervisors, Project Leads, and Activity Managers --
 - (1) Must provide valid and accurate WBS's to employees for work performed and explain work to be performed (if required).
 - (2) Supervisors **must verify labor charges from employees** and certify the accuracy of employee T&A records.
 - (3) If charging discrepancies are found, the supervisor, project lead, and/or activity manager responsible for the labor WBS shall:
 - (a) Contact the employee and determine if the charges are correct. If the charges are not correct, the employee should submit corrections in WebTADS within 3 pay periods (timesheet changes correcting WBS charging are only allowed during the current fiscal year).
 - (b) Contact employee supervisor (if required) and other managers (if required) and communicate the charging discrepancies and required changes.
 - (c) If the above process fails, contact the Office of Chief Financial Officer (OCFO), Financial Management Organization (FMO) for resolution.

6. DELEGATION OF AUTHORITY

None

7. MEASUREMENTS

Labor charging is measured each month against the budget plan and periodically reported to Center management. The metrics used to measure labor are as follows:

Green:	Actual labor charged is within 5% of budget plan
Yellow:	Actual labor charged is between 5% -10% of budget plan
Red:	Actual labor charged varies from planned labor by 10% or more

8. CANCELLATION

CID 9270.1, October 1, 2007

Original signed on file

Lesa B. Roe
Center Director

Attachment A

WBS CODE GUIDANCE

1. Direct

- a. Direct costs are expenses that can be obviously, physically, and/or directly related to a program/project at the time the costs are incurred. These costs include any incidental administrative functions (defined below) engaged in by employees working directly on the program/project.
- b. Direct WBS's begin as follows:

FY07 and Forward - XXXXXX.XX.XX.XX (NASA Structure Management (NSM)), in which X is any combination

FY07 and Forward – Reimbursables - XXXXXX.XX.XX.XXXX.XX (NASA Structure Management (NSM)), in which X is any combination

2. Center Management & Operations (CM&O)

Center Management & Operations (CM&O) represents activities that provide broad service and support to the entire Center. These activities include the Business Management Functions, Science and Engineering Support, Fabrication, Test Services Support, Center Operations, Safety & Mission Assurance, Chief Technologist's Support Functions, Facilities & Related Services, Information Technology, Technical Authority and other general support/services. CM&O does not generally include incidental administrative functions engaged in by employees otherwise working directly on programs/projects, or working within service activities.

2.1 CM&O WBS's

Business Management Offices	736466.01.xx.xx
Technical Excellence	736466.08.xx.xx
Safety & Mission Assurance Technical Authority	736466.10.xx.xx
Safety & Mission Assurance	736466.05.xx.xx
Environmental Management	736466.03.xx.xx
Security & Program Protection	736466.04.xx.xx
Facility Services	736466.06.xx.xx
Information Technology Services	736466.07.xx.xx
Science & Engineering Support	736466.11.xx.xx
Test Services Support	736466.11.xx.xx
Fabrication Support	736466.11.xx.xx

2.2 Select Administrative Functions

The NASA LaRC workforce charging policy is to **record time for most administrative functions to an employee's normal project or organization**. Activities such as training, colloquiums, town meetings, CFC and other administrative events are considered part of an employee's normal job. Such administrative activities tend to be routine in nature and typically improve employee performance for existing job activities by ensuring employees are trained, educated and understand operations. Employees shall only charge CM&O for assignments noted as CM&O (Business Organizations, etc.) or for Select Administrative Functions when specifically directed by the Center.

The following CM&O WBS accounts have been specifically developed to capture charges for unique activities. Workforce labor recorded against these accounts should represent only the specific time worked on the special activities. Please contact the relevant Point of Contact (POC) for further information.

Brief Description

POC

Agency Review Teams ¹	Gail R. D. Blow
Bid & Proposal ²	Kate Spruill/Kim Cannon
Co-Op Students ³	Kate Spruill/Patricia Biondolillo
Independent Research & Development ²	Kate Spruill/Donna Turner
Non-programmatic detailees to Other Centers	Gail R. D. Blow
Full Time Graduate Study ³	George Allison
Inter-Agency Personnel Agreement (IPA) ⁴	K. Spruill/J. Johnson/P. Campbell
Labor Relations—Mgt/Committee/Formal Discussion ³	Gail Brown
Leadership Development Program ³	Rebecca Howlett
Select/Special Safety Events ⁵	Alesia Miller
Senior Exec. Service Career Dev. Prog. (SESCDP) ³	Rebecca Howlett
Source Evaluation Boards ⁶	Panice Clark
Thompson Fellowship ³	George Allison

Blood Drives shall be charged to Excused Leave in WebTADS.

¹ Work for Agency Review Teams that can be associated with a direct WBS shall be charged to that WBS. If the work cannot be associated with a direct WBS, then the OCFO will provide the specific WBS to charge.

² These WBS accounts shall only be used by employees when directed by the Advanced Planning and Partnership Office. The Advanced Planning and Partnership Office will provide the specific WBS to charge.

³ Participants shall only charge these WBS accounts **when directed** by the Office of Human Capital Management (OHCM).

⁴ Participants shall charge when approved by the Center Leadership Council. The Advanced Planning and Partnership Office will provide the specific WBS to charge.

⁵ Many activities for safety and training are elements of normal day-to-day activities. Such day-to-day activities shall be included in the employee's normal project, function or other labor charges. Only unusual and special safety and training activities/events shall be separately reported in the Select Administrative Functions WBS's. These may include Executive Safety Council (ESC) chairmanship, mishap investigation assignments, and the role of ombudsman. Such events will normally be indicated by Center management as such when they are announced or otherwise assigned.

⁶The Office of Procurement oversees all Source Evaluation Boards. Participants will be provided a specific WBS to charge.